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ABSTRACT

A training course to introduce students to the problems and accounting methods for Comprehensive Employment and Training Act (CETA) programs should consider four major areas. Within these areas certain objectives should be met: (1) to acquire background knowledge on manpower programs and typical fund accounting procedures, (2) to understand the management control problems of not-for-profit (NFP) organizations, (3) to study financial accounting and reporting policies for prime sponsors and explore the conflicts with typical fund accounting procedures, and (4) to devise management accounting systems. A manpower specialist is an invaluable resource in the first area. "Management Control in NFP Organizations," by Anthony and Herzlinger, is recommended as a text for the second area comprising approximately one-half of the course. Although lacking a complete set of data, the CETA Activities Guide and Forms Preparation Handbook have been used successfully as primary documents for the third area. Lecture and handout materials on management accounting tools (the fourth area) are readily adapted from existing course materials. Students would benefit from designing a system to resolve an individualized management problem. (Bibliographies for each section are provided. Appendices include a case study for a flexible budgeting problem and an illustrative sponsor accounting system.) (YLB)

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Accounting For Special Revenue Sharing Grants

A Human Resource Management Course Monograph

No. 2 in a Series

By

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State University of New York at Buffalo
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U.S. DEPARTMENT OF HEALTH, EDUCATION & WELFARE
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ABSTRACT

The Human Resource Management Course Monographs provide descriptions of training courses for graduate students and manpower practitioners, including treatment of some of the major functions of manpower programs. Accounting for Special Revenue Sharing Grants is designed to introduce students to the unique problems and accounting methods for not-for-profit organizations, reporting requirements for CETA prime sponsors, and management accounting techniques to aid in management planning and control.

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Introduction

This monograph on accounting for CETA programs is written from a mix of viewpoints. One viewpoint is based on a course in the area that was taught under the auspices of the Human Resource Institute at the State University of New York at Buffalo. Another viewpoint is based on conversations with prime sponsor personnel at several conferences, most of them following the course mentioned above. In the description presented here, I have tried to blend these viewpoints into the type of course I would now teach in this area.

One of the difficulties in designing and teaching such a course is the potential diversity of students' backgrounds and objectives. There are at least four types of students that may take such a course:

1) full-time students majoring in accounting with an interest in the unique aspects of NFP organizations, and typically, little knowledge about manpower programs;

2) full-time students majoring in manpower with an interest in the fiscal aspects of manpower programs, and, typically, little accounting knowledge;

3) part-time students employed as fiscal officers of prime sponsors with considerable knowledge of the accounting requirements for prime sponsors and an interest in finding

ways to cope with particularly vexing aspects of their work;

4) part-time students employed by organizations that interact with prime sponsors, usually as sub-contractors, with little knowledge of manpower programs on a broad basis, incomplete understanding of the fiscal responsibilities of prime sponsors, but a feeling that these responsibilities probably account for reporting requirements imposed by the prime sponsor that (i) change and (ii) are often at variance with the accounting and reporting procedures of their organizations.

It may be difficult to predict the composition of the student group. In our case, we expected a mix of full-time manpower students and part-time students who were fiscal officers of prime sponsors. Instead we had a class about evenly divided between the other two categories.

Objectives for the Course

There were six broad objectives.

1. To acquire familiarity with typical fund accounting procedures applicable to local governments.
2. To acquire sufficient background knowledge in manpower programs and policies to understand the thrust of the present revenue sharing approach as contrasted with the categorical grant approach.
3. To acquire an understanding of the unique management control problems of NFP organizations, and relate these to the manpower area.

4. To study the financial accounting and reporting policies for prime sponsors under CETA grants.
5. To explore the conflict between the financial accounting and reporting policies under CETA grants and typical fund accounting procedures for local governments.
6. To explore ways to devise management accounting systems that will supplement the formal accounting system of the local governmental unit so as to provide information for (i) internal management control and (ii) required Federal reports.

Methods, Materials & Success in Obtaining These Objectives

1&2. Background Knowledge on Manpower Programs and Fund Accounting Procedures

It may be desirable to work on these two objectives simultaneously since some students are likely to have adequate background knowledge in one while others will bring the opposite background to the course. In our case, our students were light on both.

Manpower Programs A small number of items were read and discussed in class. Depending upon the background of the instructor, I would recommend utilizing a manpower specialist to suggest materials and augment discussion.

Bibliography:

Levitan and Mangum, Making Sense of Federal Manpower Policy, University of Michigan, 1973.

Levitan and Zickler, "The Quest for a Workable Federal Manpower Partnership - Summary," Urban Observation Program, National League of Cities, June, 1974.

A New Approach to Manpower - An Introduction to the CETA Act of 1973, US Dept. of Labor.

"The Comprehensive Employment and Training Act: Opportunities & Challenges," A Position Paper by the National Manpower Task Force, April, 1974.

Background Note on Manpower Programs, ICH 9 673 068.

National Manpower Programs - An Overview, ICH 9 313 308

Fund Accounting Procedure The objectives were to:

- understand the differences between fund accounting procedures and accounting procedures typically followed in profit-motivated organizations;
- understand the reasons behind the use of fund accounting techniques,
- acquire sufficient familiarity with fund accounting techniques to
  - know the funds typically used by a local governmental unit
  - understand what types of transactions affect each fund;
  - understand how certain transactions affect more than one fund;
  - understand what reports can be generated from fund accounting records and what these reports do and do not contain;

- critically evaluate fund accounting techniques with respect to such issues as disclosure, depreciation, accrual versus cash basis accounting, pensions, and capital expenditures.

If the class has a large number of students from NFP organizations that frequently are subcontractors to prime sponsors, it may be desirable to shift the emphasis to accounting for non-governmental, NFP organizations. The last group of items in the following bibliography would be suitable for this emphasis.

In my opinion, the less bulky and detailed material on fund accounting is the preferred material. The purpose is largely overview and care must be taken to see that the overview is not lost in a sea of fund accounting material. Thus I recommend the Henke book for the basic presentation of fund accounting techniques.

Bibliography:

Henke, Emerson, Accounting for Nonprofit Organizations, Wadsworth, 1966. Provides a reasonably thorough but fairly brief introduction to fund accounting techniques.

Lynn, Edward S. and Joan W. Thompson, Introduction to Fund Accounting, Reston, Virginia: Reston Publishing Company, 1974. This book covers the general fund; no prior accounting knowledge is assumed.

Governmental Accounting, Auditing and Financial Reporting, National Committee on Governmental Accounting, 1968.

Provides a summary of fund accounting practices as viewed by the National Committee on Governmental Accounting.

Committee on Governmental Accounting & Auditing, Audits of State & Local Governmental Units, NY: AICPA, 1974. Provides a summary of AICPA's view of fund accounting practices; this view differs in certain respects from the source above.

"Report of Committee on Accounting Practices of Not-for-Profit Organizations" Accounting Review, Supplement to v. 46 (1971). Another view on fund accounting practices.

Sound Fiscal Management in the Public Sector, Chicago, Ill.: Arthur Anderson & Co., 1976. Points out some problem areas which can be used in discussion of the criticisms of fund accounting.

Axelson, Kenneth S., "Municipal Accounting: A Better Blueprint Via IFMS," Journal of Accountancy, (December, 1976), pp. 42-52. Discusses New York City's revised accounting system.

Lynn, Edward S. and Robert J. Freeman, Fund Accounting Theory and Practice, Englewood Cliffs: Prentice-Hall, Inc., 1974. A reference book on fund accounting.

If the group is concerned about accounting procedures in NFP organizations, the following may be more appropriate. None of these are intended as textbooks, i.e., they lack problems or exercises.

Gross, Malvern J. Jr., Financial & Accounting Guide for Nonprofit Organizations, NY: Ronald Press Company, 1972.

Accounting & Financial Reporting: A Guide for United Ways and NFP Human Service Organization, United Way of America, 1974.

Committee on Accounting and Auditing For Voluntary Health & Welfare Organizations, Audits of Voluntary Health & Welfare Organizations, AICPA, 1974.

3. Management Control Problems of NFP Organizations

The objectives for this part of the course were to

- define management control in the context of NFP organizations with special attention to the problems posed by the lack of the profit motive and the "diverse ownership interests" of NFP organizations;

- discuss program and account structures and their interrelationship;

- discuss the need for and problems in measuring the outputs of programs of NFP organizations;

- discuss program budgeting, implementation and evaluation;

- discuss the impact of the political environment of prime sponsors in the discussions of the above.

About one half of the course was devoted to this objective. The Anthony and Herzlinger text was the main text with cases oriented to the discussion at hand and, with less frequency, to the manpower area.

The instructors' manual to the Anthony & Herzlinger text contains a wealth of information on cases related to specific

chapters of the text. Our experience with some of the manpower cases was that they were very dated. There seems to be a need for manpower case materials developed since the CETA Act. Perhaps in the time since the Anthony & Herzlinger material was assembled, there have been new cases generated.

The Anthony & Herzlinger text does an excellent job in conveying the unique management control problems in NFP organizations. Some of the practitioners viewed it as lucid on problem articulation but short on answers.

We found the real world experiences of some practitioners to be valuable in fleshing out some of the problems and partial solutions regarding management control in the manpower area. Depending on the size and student makeup of the course, this can be useful. However, because many of the problems and solutions are related to the political environment, the practitioners may understandably be reluctant to fully discuss real world cases.

I was not aware of the Pressman and Wildavsky book at the time we offered the course. In retrospect I think it would have been a valuable addition to this section.

Bibliography:

Anthony, Robert and Herzlinger, Regina, Management Control in Not-for-Profit Organizations, Homewood, Ill: Richard D. Irwin, 1975. We utilized all chapters except 4 and 7.

Wildavsky, Aaron, The Politics of the Budgetary Process, Boston: Little, Brown & Co., 1964. This book can be used to cover the impact of the political environment.

Pressman and Wildavsky, Implementation, Berkeley: University of California Press, 1973. This book can be used as a case history of the problems discussed in the above books.

Cases:

Division of Special Education (C) ICH (C) 8 114 051

Division of Special Education (D) ICH (D) 8 171 601

State of Ohio Department of Natural Resources Program Budget

State of Ohio Biennial Budget, 1972-73

a public document which is also available in J.L. Livingstone and S.C. Gunn, Accounting for Social Goals: Budgeting and Analysis of Nonmarket Projects, NY: Harper & Row, Inc., 1974.

Miraflores Hospital

ICH 9 172 636

Housing Assistance Programs (A)

ICH 8 112 079

Shipsburg Subemployment System (A), (B)

9 670 006

9 670 007

4&5. Financial Accounting & Reporting Policies For Prime Sponsors Under CETA Grants and Conflicts with Typical Fund Accounting Procedures.

The objectives of this section were to study salient aspects of Department of Labor guidelines and other Federal guidelines affecting prime sponsors with specific attention to

- requirements regarding the prime sponsor's accounting system

- required Federal reports under CETA
  - Budget Information Summary
  - Report of Federal Cash Transactions
  - CETA Program Status Summary
  - CETA Financial Status Report
  - Quarterly Summary of Participant Characteristics
  - CETA Monthly Progress Report
- requirements regarding subgrant development and administration
- the difficulties in obtaining this information from a typical fund accounting procedure.

The primary documents for this section were the CETA Fiscal Activities Guide and Forms Preparations Handbook. These documents are not particularly effective for teaching purposes. What is probably needed to complement these is a reasonably complete set of data covering two or more consecutive quarters. At the present time I do not know of any such material.

Another problem in this area is some lack of uniformity in the interpretation of reporting requirements, especially regarding indirect costs. One would expect this type of problem during the early phases of a program, given new requirements, new organizational relationships, new personnel and the gaps between the required information and that provided by most fund accounting systems, which are essentially cash basis systems.

The conflicts between fund accounting procedures and reporting requirements relative to CETA center on the cash versus accrual basis on accounting. This problem is exacerbated by a tendency for substantial time lags in the accounting procedures of governmental units. In short, it appears that the prime sponsor must devise some way to capture accounting events on an accrual basis within the prime sponsor unit and periodically reconcile this information with the reports generated by the municipal accounting procedures.

One aspect of this problem that may be overlooked is the effect of organizational structure. While it is doubtful that accounting-oriented concerns would paly a major role in the design of organization structures to deal with Federal funds from programs like CETA, it is clear that certain structures can make it easier for those responsible for fiscal reporting to obtain the necessary information. A by-product of the organizational structure is the political leverage that CETA managers (and others) have relative to elected government officials such as controllers, treasurers, and auditors and a well established civil service bureaucracy in these areas. This leverage (or lack of) can play a pivitol role in determining the process that will have to be followed to create such a system.

It is difficult for me to assess our success in meeting the objectives for this section. Our particular group of students were not associated with prime sponsors and were

more interested in the reporting requirements of subcontractors.

Bibliography:

CETA Fiscal Activities Guide, US Dept. of Labor;
Chapters 1,4,5,7-10 were used with major emphasis on 4.

CETA Forms Preparation Handbook, US Dept. of Labor, September, 1975 edition. The newest edition available should be utilized. Chapters III (pp. 32-41) and VII were particularly relevant for studying the required Federal reports.

The following Federal publications are either referenced by the books above or appeared relevant in their own right.

"CETA, 1973: Rules & Regulations for Titles I, II and II-A" Federal Register, June 4, 1974.

"Comprehensive Manpower Program and Grants to High Unemployment Areas" Federal Register, April 9, 1976.

Cost Principles Applicable to Grants and Contracts with State and Local Governments, FMC 74-4.

Uniform Administrative Requirements for Grants-in Aid to State & Local Governments, MFMC 74-7.

Federal and Federally Assisted Programs and Projects - Evaluation, Review and Coordination, OMB A-95.

Federal Domestic Community Development Programs, Revision to OMB A-95

Notification of States of Grant-in Aid Information, Bureau of Budget A-98.

Audit of Federal Grants-in-Aid to State & Local Governments, Bureau of Budget A-73.

The following cases were used to obtain background on the Department of Labor. The supplement to (B) is a description of DOL's cost accounting system.

US Dept. of Labor (A)

US Dept. of Labor (B)

US Dept. of Labor (B) supplement

ICH 9 111 045

9 112 038

9 171 365

6. Management Accounting Systems

The objectives in this section were to

- review certain management accounting concepts such as fixed and variable costs, controllable and non-controllable costs, flexible budgeting, and cost allocation as related to CETA type programs; and

- assess the need for and possibly devise accounting systems under the control of CETA managers to assist them in preparing Federal reports and managing their programs.

The lecture or handout materials on management accounting tools can be readily adapted from management accounting course materials. An illustrative flexible budgeting problem is included here. This problem can be used to illustrate (i) the difficulty in specifying (or predicting) cost behavior patterns, and (ii) the use of a flexible budget for planning and evaluation purposes.

A useful addition to the flexible budget may be the equivalent whole participant notion drawn from process cost

accounting. This can be used to develop a measure of the number of participants where participants are expected to (or have) dropped out at various stages during a program.

Depending upon the sophistication of the group, it may be desirable to couple this management accounting system material with program assessment. The CETA Program Assessment and Management Information System Guides of the Department of Labor are useful in this regard.

Regarding the 2nd objective, practioners dealing with real world problems can be very helpful to each other. A viable way to stimulate discussion is for the students to choose a management problem within their own organizations that requires management accounting information to resolve. The assignment is to design the system to capture this information and show how the system would operate with some dummy, but representative data. The tie-in between this information system and the (i) management problem, (ii) required Federal reports and (iii) the municipal accounting system (if any tie-in exists) should be illustrated. Capturing the information is usually the key problem. This may require devising ways to have transaction information flow through the CETA group. As noted above, the organizational structure has a major influence on the difficulty of this task.

An illustration of an accounting system to be operated by a prime sponsor is included here. The illustration was developed by Ed.McCarthy, Grant Administrator, New York

Department of Labor, It has tie-ins to required Federal reports as well as the accounting system of the local governmental unit.

Bibliography:

"The Syracuse Way of Handling Outside Funds," Government Executive, 11/75.

Accounting Systems for Revenue Sharing, Municipal Finance Offices Association, Chicago, Ill., 1974.

CETA Management Information Systems Guide, US Dept. of Labor.

CETA Program Assessment Guide, US Dept. of Labor.

Case Study

OJT Program

I. Program description:

average duration of training for each participant, 26 weeks expected number of program participants for year-long program, 700

II. Program costs

A. Staffing assumptions

	Number of Personnel Required for 500 Participants	700 Participants	900 Participants	Average Annual Wage (each)
Outreach worker	2	2	2	$ 7,500
Intake interviewer	2	2	2	8,000
Counselor	2	3	4	9,000
Job Developer	1	2	2	10,000
Teacher	1	2	2	9,000
Support service coordinator	1	1	1	10,000

Fringe benefits: 20% of wages

B. Training costs for supplies, etc., $520/participant, based on 26 week average training

C. Support services for participants

- Transportation: $2,500 per month plus $5 per week for those requiring transportation; 60% of participants are expected to require transportation.
- Family services: $20/month/participant, 20% of participants are expected to require family services.
- Legal aid: average cost per particpant, $30; 10% of participants expected to require legal aid.

D. Administrative costs: 30% of direct personnel salaries.

OJT Program
Flexible Budget - Planning

Program Level	500 Participants	700 Participants	900 Participants
	$	$	$
Staff: outreach worker			
intake interviewer			
counselor			
job developer			
teacher			
support service coordinator			
Fringe benefits			
Training costs			
Support services:			
transportation			
family services			
legal aid			
Administrative costs			

OJT Program
Flexible Budget - Program Control

	Flexible Budget for 720	Actual Costs for 720	Variances F	Variances VF
Staff: outreach worker		$15,000		
intake interviewer		17,500		
counselor		26,800		
job developer		20,000		
teacher		18,000		
support service coordinator		10,000		
		$107,300		
Fringe benefits		21,460		
Training costs		381,600		
Support services:				
transportation		78,673		
family services		20,260		
legal aid		7,800		
Administrative costs		32,190		
		$649,283		

Illustrative Prime Sponsor Accounting System

The following material was developed by Ed McCarthy, Grant Administrator, New York Department of Labor. It illustrates some techniques that can be used by a prime sponsor to develop information for required financial reports and to reconcile these results with information developed in typical fund accounting procedures of governmental units.

ANY B.O.S. COUNTY - N.Y.S.

CETA - TITLE II

15 month program - July 1, 1976 - September 30, 1977
Net Sub-Grantee Allocation - $300,000
Public Service Employment Program:

9 Participants in 2 County Departments
5 Participants Sub-Contracted to City of West Soso (1)
4 Participants Sub-Contracted to East Soso Central School (2)
4 Participants Sub-Contracted to N.Y.S. Dept. of EnCon (3)
22

Budget	Total	County	Sub #1	Sub #2	Sub #3
Participant Wages	$ 226,875	$ 94,375	$ 54,000	$ 36,000	$ 42,500
Participant Fringes	59,511	23,594	13,500	9,000	13,417
Admin. Salaries	6,500	6,500			
Admin. Fringes @ 25%	1,625	1,625			
Admin. Other	(2) 5,489	5,489			
Total	$ 300,000	$131,583	$ 67,500	$ 45,000	$ 55,917

Budget Data:

Participants

County Highway Dept.
3 M.E.O.'s at 9,000 per yr. $ 33,750
2 Truck Drivers 8,500 per yr. 21,250

County Social Services Dept.
3 Home Aides @ 8,500 per yr. 31,875
1 Typist @ 6,000 per yr. 7,500
Total County $ 94,375

City of West Soso
4 Patrolmen @ 9,000 per yr. 45,000
1 Laborer @ 7,200 per yr. 9,000
$ 54,000

East Soso Central School
4 Teacher Aides @ 7,200 per yr. $ 36,000

N.Y.S. Dept. of EnCon
2 Chemical Technicians @ 9,000 per yr. $ 22,500
2 Park Aides @ 8,000 per yr. 20,000
$ 42,500

Participant Fringes:

County Depts.	- Gross Wages x 25%	$ 23,594
Sub #1	- Gross Wages x 25%	13,500
Sub #2	- Gross Wages x 25%	9,000
Sub #3	- Gross Wages x 31.57%	13,417
		$ 59,511

Administrative Salaries:

	Annual Salary	% of Time	No. of Months	Cost
Manpower Director	$ 14,000	20	15	$ 3,500
Account Clerk	9,000	10	15	1,125
Admin. Asst.	10,000	15	15	1,875
				$ 6,500

Administrative Fringes:

25% x Gross Wages	$ 1,625

Administration - Other

Travel	$ 2,350
Postage	1,400
Telephone	1,739
	5489
	& p.1

Fiscal Procedures and Methods

Manpower office originates vouchers for all charges to CETA II accounts and maintains a monthly voucher register of all vouchers prepared. This register is set up to reflect CETA cost categories.

County Treasurer receives all cash, records it as Revenue and makes all disbursements for CETA II charges through the General Fund. Disbursements are charged to appropriation accounts established by N.Y.S. Dept. of Audit and Control.

Monthly operating reports and Reimbursement Vouchers to the Prime Sponsor are prepared by Manpower Office. Manpower Office reconciles Voucher Register to County Appropriation Accounts before preparing above. County Treasurer's Office notifies Manpower Office when cash is received and details any difference between cash received and cash requested.

NOTE: In Prime Sponsor Counties, cash would be withdrawn from Letter of Credit to conform to Federal guidelines governing cash on hand. This more frequent cash drawdown might be processed either by the Manpower Office or the County Treasurer, probably the latter. However, the communications regarding cash revenues should still be maintained.

Method:

Account Clerk processes CETA II charges to be vouchered as follows:

1) Vendor invoices. Checks mathmetical accuracy of extensions and totals. Checks that prices conform to purchase orders, leases, contracts, etc., and that merchandise or services have been received as evidenced by a receiving report or other appropriate documentation.

2) Sub-Contractor billings. Checks mathmetical accuracy. Checks for conformance to Contract as regards budgetary limits, completeness of participant data, allowability of wage rates, fringe benefits, etc. Checks allowability of administrative charges. If Sub-Contractor has cash working-capital advance, maintains subsidiary record of status of advance by posting monthly expenditures and reimbursements.

3) Payrolls. If payrolls are prepared in Manpower Office, prepares vouchers from payroll journal. If payrolls are prepared by Treasurer, prepares time records and other informational data to be sent to Payroll Dept. receives copy of payroll when completed, checks it for accuracy, and prepares voucher.

Preparation of voucher will be according to County procedures as regards number of copies, etc. A Manpower number should be assigned each voucher and the voucher listed, and extended to proper cost categories in the voucher register. Voucher should be coded to indicate to County Treasurer personnel which expenditure or appropriation account to be charged. Vouchers should be prepared on a daily basis regardless of the frequency of transmittal to the Treasurer which may have to conform to pre-set disbursement schedules maintained in that office - weekly, semi-monthly, etc.

Before transmittal to the Treasurer's office, the vouchers should be reviewed by the Manpower Director and authorized to be charged to CETA II.

When the vouchers are processed by the Treasurer's office, notification is made to the Manpower Office. Type of notification will vary according to the County system. It might consist of a copy of the voucher, marked paid, or a listing of payments showing voucher number, vendor, date and amount paid. Account Clerk enters date paid in voucher register.

At the end of the month, the account clerk foots and crossfoots the voucher register and reconciles the total to total County disbursements reflected by the Treasurer's records. The voucher register total, less any items not indicated as paid, should equal the County disbursements. Any differences should be located and appropriate changes made in the incorrect record. Note: The monthly reconciliations should be done on the basis of cumulative totals. This will eliminate the problem of recognizing current payments by the Treasurer of items listed in prior months in the voucher register.

After the reconciliation, the monthly operating report and the reimbursement voucher are prepared. The cash disbursements column in the operating report should agree, in total, to the Treasurer's total for the month. The accrual columns in the operating report will include any unpaid items in the voucher register, plus any known unbilled charges from Sub-Contractors or vendors. The reimbursement voucher total should agree with the cash disbursement totals on the operating report, plus some accruals such as payroll taxes, retirement benefits, etc. Cumulative reconciliations of these amounts should be kept with the file copies of the reimbursement vouchers as an audit trail to account for differences between books and reimbursement requests.

Monthly operating reports should be carefully reviewed by the Manpower Director, Legislative Committees, etc. so that appropriate action may be taken immediately to correct any indicated departures from the operating plan, the budgetary limits, etc.

Monthly Operating Report

Source of Data:

Column 1 - Total allocation

Sub-Grant Agreement - Net Sub-Grantee allocation. Use most current modification.

Column 2 - Monthly allocation

Calculated figure based on total allocation in Column 1. May be calculated on straight-line basis (allocation ÷ # of months covered by Agreement) or calculated on the basis of the quarterly projection in the M.I.S.

Individual managers should decide which method is most appropriate.

Column 3 - Cash Disbursements

Verified totals from cash disbursement record in County Treasurer's office or wherever such records of actual checks issued are maintained. If Manpower Office keeps memo records or subsidiary accounts, these should be reconciled to actual checks issued.

Column 4 - Accruals

This column should be supported by a list of costs incurred in the current month for which payment has not been made. Examples: Fringe benefits such as F.I.C.A. (Employer's Share), Retirement contributions, U. I. contributions, etc.; estimates of Sub-Contractor costs not yet received.

Column 5 - Total Costs

Column 3 plus Column 4

Column 6 - Over or (Under) Allocation

Column 2 less Column 5

Column 8 - Cumulative Allocation

Column 2 x number of months included in cumulative section if straight-line basis of monthly allocation is used.

If other method is used to calculate Column 2, add previous months cumulative amount and current month Column 2.

Column 9 - Cumulative Cash Disbursements

Add Column 9 of previous monthly report and Column 3 of current report.

Column 10 - Cumulative Accruals

This column should be supported by a listing of accruals from previous months which are still unpaid plus amount of current month column #4.

Note

The amounts in this column will not necessarily be an accumulation of the amounts for the individual months included in cumulative totals. In the normal course of business some of the accruals listed each individual month will be paid during the following month and will be included in the cash disbursements.

Column 11 - Total Costs
Column 9 plus Column 10

Column 12 - Over or (Under) Allocation
Column 8 less Column 11

Column 13 - Uncommitted Balance
Column 1 less Column 11

Cash Flow information should be available from County Treasurer's revenue and disbursement records.

Participant data should be available from Manpower Office program records.

General Comments

New York State Counties invariably keep their records on a "cash" basis - i.e. costs are recorded in the period in which they are paid - not when they are incurred.

Therefore, management personnel using this operating statement based on County disbursements should keep in mind that an individual month's disbursement figures may be distorted by the payment of a quarterly or annual obligation such as quarterly payroll taxes, annual billing for retirement contributions, annual payment of Workmen's Compensation Insurance, etc. The person preparing this report should footnote the statement when such a payment occurs to explain the distortion - particularly in the case of a prepayment of an insurance premium in the early months of a program. Cumulative totals in Column 11 will not be distorted by quarterly payments of properly accrued items, so the manager will normally find the cumulative columns to be a more accurate measuring device for this fiscal planning.

Note

Some counties may have more sophisticated accounting systems which provide for the encumbrance of all costs when incurred as opposed to when paid. For such systems, Column 3 and 9 would reflect encumbrances instead of disbursements. However, the accrual columns would still be used to reflect unrecorded obligations such as estimates of unreported Sub-Contractor costs.

	Initials	Date
Prepared By		
Approved By		

ANY COUNTY - N.T.S. - CETA TITLE II

MONTHLY OPERATING REPORT

FOR 1 MONTH ENDING September 30, 1976

① See pattern of accruals - 217/mo. cash payment apparently occurs quarterly plus a bit.

Cost Category	Total Allocation 15 Months	CURRENT MONTH: Monthly Allocation	Cash Disbursements	Accruals	Total Costs	Over or (Under) Allocation	Cumulative To Date (1 Month): Allocation	Cash Disbursements	Accruals	Total Costs	Over or (Under) Allocation	Uncommitted Balance
Administration												
Staff Salaries	6500	433	166 ⑥		166	(267)	1299	2000		2000	1301	3900
Staff Fringes	1125	108		217	217	109	324		② 650	650	326	475
Travel	2950	157	80 ⑥		86	(71)	471	290		290	(181)	2660
Telephone	1739	116	111 ⑥		111	(5)	348	312		312	(36)	1427
Postage	1400	93	75 ⑥		75	(18)	279	150		150	(129)	1250
Other												
Total Administration	13614	907	1133	217	1355	448	2721	3152	650	4172	1281	9812
P.S.E.												
Participant Wages	226875	15125	15633 ⑥	9500	25133	10008	45375	37655	9500	47055	1680	179820
Participant Fringes	59911	3987	2569	4125	6694	2727	11901	5039	7172	12211	410	47200
Totals	300400	19999	19340	13842	33182	13183	59997	46046	17322	63368	3371	236632

Cash Flow	
Cash on Hand - 9/1/76	$ 23313
Cash Received - September	8267
Cash Available	31580
Cash Disbursements - September	19340
Cash on Hand - 9/30/76	12240
Voucher in process at Prime Sponsor (August)	$ 2000

Participants:	
On Board Sept. 1, 1976	22
New	22
Terminations	1
On Board - Sept. 30, 1976	21
Terminations: Transitioned	1
Other	

Reconciliation of Current Month to Reimbursement Voucher:

Cash Disbursements - Sept.	$ 19340.00
Add-Sept. Accruals of Fringe Benefits - County Payrolls	1741.33
Amount of Reimbursement Voucher	$ 21081.33

ASI D.O.S. COUNTY - N.Y.S. - CETA TITLE II
VOUCHER REGISTER - JULY, 1976

PAYEE	VOUCHER NO.	DATE OF VOUCHER	INVOICE DATE	DATE PAID	VOUCHERS PAYABLE	PARTICIPANT WAGES	PARTICIPANT FRINGES	ADMIN. SALARIES	ADMIN. FRINGES	OTHER ADMIN. OBJECT	OTHER ADMIN. AMOUNT	ADVANCES TO SUBS.
N.Y.S. EnCon	2001	7/10/76	---	7/15/76	1118300							1118300
County Payroll	2002	7/15/76	7/1-7/14/76	7/15/76	343033	299700		43333				
Accrue Fringes on above --		---	---		85758		74925		10833			
Postmaster	2003	7/15/76	7/15/76	7/15/76	7500					POSTAGE	7500	
NY Telephone Co.	2004	7/25/76	7/24/76	7/29/76	9700					TELEPHONE	9700	
James Gogo	2005	7/25/76	7/24/76	7/29/76	10800					TRAVEL	10800	
County Payroll	2006	7/29/76	7/15-7/28/76	7/29/76	351933	308600		43333				
Accrue Fringes on above --		---	---		87983		77150		10833			
TOTALS					2015007	608300	152075	86666	21666		28000	1118300
AUGUST, 1976												
N.Y.S.EnCon-July	2007	8/08/76	8/04/76	8/10/76	372738	283300	89438					
City of Jest Soso-July	2008	8/09/76	8/07/76	8/10/76	500000	400000	100000					
County Payrolls	2009	8/13/76	7/29-8/12/76	8/13/76	356333	313000		43333				
Accrue Fringes on above --		---	---		89083		78250		10833			
East Soso C.S. July	2010	8/15/76	8/12/76	8/27/76	337500	270000	67500					
NY Telephone Co.	2011	8/25/76	8/20/76	8/27/76	10350					TELEPHONE	10350	
James Gogo	2012	8/25/76	8/23/76	8/27/76	9625					TRAVEL	9625	
County Payrolls	2013	8/27/76	8/13-8/26/76	8/27/76	340933	297600		43333				
Accrue Fringes on above --		---	---		85233		74400		10833			
TOTALS					2101795	1563900	409588	86666	21666		19975	

ANY D.O.S. COUNTY - N.Y.S. - CETA TITLE II
VOUCHER REGISTER - SEPTEMBER, 1976

PAYEE	VOUCHER NO.	DATE OF VOUCHER	INVOICE DATE	DATE PAID	VOUCHERS PAYABLE	PARTICIPANT WAGES	PARTICIPANT FRINGES	ADMIN. SALARIES	ADMIN. FRINGES	OTHER ADMIN. OBJECT	OTHER ADMIN. AMOUNT	ADVANCES TO SUBS.
Postmaster	2014	9/07/76	9/07/76	9/10/76	7500					POSTAGE	7500	
N.Y.S.EnCon-Aug.	2015	9/08/76	9/07/76	9/10/76	372738	283300	89438					
City of West Soso	2016	9/09/76	9/08/76	9/10/76	500000	400000	100000					
County Payroll	2017	9/09/76	8/27-9/9/76	9/10/76	341333	298000		43333				
Accrue Fringes on Co.P/R		---	---		85333		74500		10833			
N.Y.Telephone Co.	2018	9/23/76	9/20/76	9/24/76	11100					TELEPHONE	11100	
James Gogo	2019	9/23/76	9/20/76	9/24/76	8600					TRAVEL	8600	
County Payroll	2020	9/23/76	9/10-9/23/76	9/24/76	355333	312000		43333				
Accrue Fringes on Co.P/R		---	---		88833		78000		10833			
East Soso C.S.-Aug.	2021	9/23/76	9/20/76	9/24/76	337500	270000	67500					
TOTALS					2108270	1563300	409438	86666	21666		27?.?	

ANY B.O.S. COUNTY - N.Y.S. - CETA II
ABSTRACT OF COUNTY TREASURER'S RECORDS
JULY, AUGUST, SEPTEMBER, 1976

A/C #		Total	July	August	September
2766	Revenue-CETA II	$ 68,967.07	$ 60,000	$ -0-	$ 8,967.07
6211.1	CETA II-Administrative Salaries	2,599.98	866.66	866.66	866.66
6211.4	CETA II-Contractual Expenses	751.75	280.00	199.75	272.00
6211.43	CETA II-Payments to Sub-Contractors	35,387.76	11,183.00	12,102.38	12,102.38
6211.8	CETA II-Fringe Benefits-Admin.	-0-	-0-	-0-	-0-
6245.1	CETA II-Participant Wages	18,289.00	6,083.00	6,106.00	6,100.00
6245.8	CETA II-Participant Fringes	-0-	-0-	-0-	-0-
	Totals	$ 57,028.49	$ 18,412.66	$ 19,274.79	$ 19,341.04

ANY B.O.S. COUNTY - N.Y.S. - CETA II
MONTHLY RECONCILIATION OF VOUCHER REGISTER TO TREASURER'S RECORDS
JULY , 1976

Question - do accrued benefits ever get disbursed in this example? See Sept. Summary

Total Costs per Voucher Register		$ 20,150.07
Deduct:		
Accrued Fringes-County Payrolls-Not on County Records		
7/15/76	$ 857.58	
7/29/76	879.83	1,737.41 ①
Reconciled to Treasurer's Records		$ 18,412.66

August, 1976

Total Costs per Voucher Register		
July	$ 20,150.07	
August	21,017.95	$ 41,168.02
Deduct - July accruals	$ 1,737.41 ①	
Accrued Fringes-August County Payrolls-not on County Records		
8/13/76	$ 890.83	
8/27/76	852.33	1,743.16 3,480.57
Adjusted V/R Totals		$ 37,687.45
County Records		
July	$ 18,412.66	
August	19,274.79	$ 37,687.45

September, 1976

Total Costs per Voucher Register		
July	$ 20,150.07	
August	21,017.95	
September	21,082.70	$ 62,250.72
Deduct - July Accruals	1,737.41	
August Accruals	1,743.16	

September, 1976 (con't)

Sept.-County Payroll accruals not on County records			
	9/10/76	$ 853.33	
	9/27/76	888.33	$ 1,741.66	$ 5,222.23
Adjusted V/R Totals			$57,028.49

County Totals:

July ; 1976	$18,412.66
August, 1976	19,274.79
September, 1976	19,341.04
Total	$57,028.49

REPORT OF FEDERAL CASH TRANSACTIONS

1. Federal Agency and Organizational Element: U.S.D.O.L. E.T.A.-Region II

2. Name of Grantee Organization: ANY COUNTY

Street no. and name: NEW YORK STATE

City / State / Zip code

3. Federal Employer Identification No.: 00-00000

4. Federal Grant No. or Other Identifying No.: 00-00000

5. Grantee's Account No. or Identifying No.:

6. Letter of Credit No.: 0000

7. Last Payment Voucher No.: 10

8. Number of Payment Vouchers: 0

9. No. of Treasury Checks Received: 3

10. Report Period (Month, Day, Year) FROM: 07 | 01 | 76 TO: 09 | 30 | 76

11. STATUS OF FEDERAL CASH

a. Cash on hand beginning of period	$ -0-
b. Letter of credit withdrawals	$ N/A
c. Treasury check payments	$ 68,967
d. Total receipts (Sum of Lines b and c)	$ 68,967
e. Total cash available (Sum of Lines a and d)	$ 68,967
f. Gross disbursements	$ 57,028
g. Federal share of program income	$ N/A
h. Net disbursements (Line f minus Line g)	$ 57,028
i. Adjustments of prior periods	$ -0-
j. Cash on hand end of period	$ 11,939

12. The amount in item 11j represents cash requirements for the ensuing 3 days.

13. OTHER INFORMATION

a. Interest income	$ N/A
b. Advances to subgrantees	$ 11,183

14. REMARKS (Attach additional sheets if necessary)

15. CERTIFICATION — I certify that to the best of my knowledge and belief this report is true in all respects and that all disbursements have been made for the purposes and conditions of the grant.

Name	Title	TELEPHONE: Area Code	Number	Ext.
Signature of Authorized Official		Date Report is Submitted		

FOR AGENCY USE ONLY

15 of 16

U.S. DEPARTMENT OF LABOR • Manpower Administration

CETA FINANCIAL STATUS REPORT

2. FEDERAL AGENCY	3. FEDERAL GRANT NO.
USDOL-E.T.A. Region II	CO - 00000

1. GRANTEE'S NAME AND ADDRESS

ANY COUNTY
NEW YORK STATE

4. PROJECT PERIOD From	To	5. REPORT PERIOD From	To
07/01/76	09/30/77	07/01/76	09/30/76

6. TYPE OF PROGRAM (Check One)

☐ Title I ☑ Title II ☐ Other (Specify) .....

7. STATUS OF FUNDS	Non-Federal Share of Program Outlays A	Total Federal Share of Program Outlays B	Federal Share of Unpaid Obligations C	Total Federal Share of Outlays and Unpaid Obligations D	Total Federal Funds Authorized E	Percent of Plan Accomplished F
1. Classroom Training						
2. On-the-Job Training						
3. PSE: Wages		47,055			226,875	20.7
Fringe Benefits		12,311			59,511	20.7
Others		4,002			13,614	29.4
4. Work Experience						
5. Services to Participants						
6. Others						
7. Total CETA Funds						
8. Vocational Education Funds						
9. Other Federal Funds						
10. Total	N/A	63,368			300,000	

8. INDIRECT EXPENSE

A. Type of Rate N/A

☐ Provisional ☐ Predetermined ☐ Fixed ☐ Final

B. Rate	C. Base
N/A	N/A
D. Total Amount	**E. Federal Share**
N/A	N/A

9. SUMMARY FINANCIAL ACTIVITY	
A. Total Carry-In	
B. Actual Expenditures (Grant Year-To-Date)	
1. Administration	4,002
2. Allowances	
3. Wages	47,055
4. Fringe Benefits	12,311
5. Training	
6. Services	

10. CERTIFICATION: I CERTIFY that [illegible] of my knowledge and belief that this report is correct and complete and that all outlays and unpaid obligations are for the purposes set forth in the grant agreement.

NAME

TITLE | PHONE NO.

SIGNATURE | DATE SUBMITTED

MA 2-219 (July 1975)

40

41

Any County - N.Y.S. — Record of Sub-Contractor Advance

Sub-Contractor: N.Y.S. Dept. of EnCon — Contract Amount: $ 55,917

Term of Contract: 7/1/76 - 9/30/77

Positions Authorized:

Title	Annual Salary	Fringe Benefit Rate	Date Filled	Termination Date
Chemical Technician	$ 9,000	31.57%	7/1/76	
Chemical Technician	9,000	31.57%	7/1/76	
Park Aide	8,000	31.57%	7/1/76	
Park Aide	8,000	31.57%	7/1/76	

Date	Transaction	Expenditures	Reimbursement	Advance
7/10/76	Payment of 3 month advance			$ 11,183.00
8/4/76	Voucher for July expenditures	$ 3,727.38		7,455.62
8/10/76	Payment of July voucher		$ 3,727.38	11,183.00
9/7/76	Voucher for August expenditures	3,727.38		7,455.62
9/10/76	Payment of August voucher		3,727.38	11,183.00
9/30/76	Voucher for September expenditures	3,727.38		7,455.62

ANY B.O.S. COUNTY - N.Y.S.

CETA - TITLE II

15 month program - July 1, 1976 - September 30, 1977
Net Sub-Grantee Allocation - $300,000
Public Service Employment Program:

9 Participants in 2 County Departments
5 Participants Sub-Contracted to City of West Soso (1)
4 Participants Sub-Contracted to East Soso Central School (2)
4 Participants Sub-Contracted to N.Y.S. Dept. of EnCon (3)
22

Budget	Total	County	Sub #1	Sub #2	Sub #3
Participant Wages	$ 226,875	$ 94,375	$ 54,000	$ 36,000	$ 42,500
Participant Fringes	59,511	23,594	13,500	9,000	13,417
Admin. Salaries	6,500	6,500			
Admin. Fringes @ 25%	1,625	1,625			
Admin. Other	② 5,489	5,489			
Total	$ 300,000	$131,583	$ 67,500	$ 45,000	$ 55,917

Budget Data:

Participants

County Highway Dept.
3 M.E.O.'s at 9,000 per yr. $ 33,750
2 Truck Drivers 8,500 per yr. 21,250

County Social Services Dept.
3 Home Aides @ 8,500 per yr. 31,875
1 Typist @ 6,000 per yr. 7,500
Total County $ 94,375

City of West Soso
4 Patrolmen @ 9,000 per yr. 45,000
1 Laborer @ 7,200 per yr. 9,000
$ 54,000

East Soso Central School
4 Teacher Aides @ 7,200 per yr. $ 36,000

N.Y.S. Dept. of EnCon
2 Chemical Technicians @ 9,000 per yr. $ 22,500
2 Park Aides @ 8,000 per yr. 20,000
$ 42,500

Participant Fringes:

County Depts.	- Gross Wages x 25%	$ 23,594
Sub #1	- Gross Wages x 25%	13,500
Sub #2	- Gross Wages x 25%	9,000
Sub #3	- Gross Wages x 31.57%	13,417
		$ 59,511

Administrative Salaries:

	Annual Salary	% of Time	No. of Months	Cost
Manpower Director	$ 14,000	20	15	$ 3,500
Account Clerk	9,000	10	15	1,125
Admin. Asst.	10,000	15	15	1,875
				$ 6,500

Administrative Fringes:

25% x Gross Wages	$ 1,625

Administration - Other

Travel	$ 2,350
Postage	1,400
Telephone	1,739
	5489

to p.1

Fiscal Procedures and Methods

Manpower office originates vouchers for all charges to CETA II accounts and maintains a monthly voucher register of all vouchers prepared. This register is set up to reflect CETA cost categories.

County Treasurer receives all cash, records it as Revenue and makes all disbursements for CETA II charges through the General Fund. Disbursements are charged to appropriation accounts established by N.Y.S. Dept. of Audit and Control.

Monthly operating reports and Reimbursement Vouchers to the Prime Sponsor are prepared by Manpower Office. Manpower Office reconciles Voucher Register to County Appropriation Accounts before preparing above. County Treasurer's Office notifies Manpower Office when cash is received and details any difference between cash received and cash requested.

NOTE: In Prime Sponsor Counties, cash would be withdrawn from Letter of Credit to conform to Federal guidelines governing cash on hand. This more frequent cash drawdown might be processed either by the Manpower Office or the County Treasurer, probably the latter. However, the communications regarding cash revenues should still be maintained.

Method:

Account Clerk processes CETA II charges to be vouchered as follows:

1) Vendor invoices. Checks mathmetical accuracy of extensions and totals. Checks that prices conform to purchase orders, leases, contracts, etc., and that merchandise or services have been received as evidenced by a receiving report or other appropriate documentation.

2) Sub-Contractor billings. Checks mathmetical accuracy. Checks for conformance to Contract as regards budgetary limits, completeness of participant data, allowability of wage rates, fringe benefits, etc. Checks allowability of administrative charges. If Sub-Contractor has cash working-capital advance, maintains subsidiary record of status of advance by posting monthly expenditures and reimbursements.

3) Payrolls. If payrolls are prepared in Manpower Office, prepares vouchers from payroll journal. If payrolls are prepared by Treasurer, prepares time records and other informational data to be sent to Payroll Dept. receives copy of payroll when completed, checks it for accuracy, and prepares voucher.

Preparation of voucher will be according to County procedures as regards number of copies, etc. A Manpower number should be assigned each voucher and the voucher listed, and extended to proper cost categories in the voucher register. Voucher should be coded to indicate to County Treasurer personnel which expenditure or appropriation account to be charged. Vouchers should be prepared on a daily basis regardless of the frequency of transmittal to the Treasurer which may have to conform to pre-set disbursement schedules maintained in that office - weekly, semi-monthly, etc.

Before transmittal to the Treasurer's office, the vouchers should be reviewed by the Manpower Director and authorized to be charged to CETA II.

When the vouchers are processed by the Treasurer's office, notification is made to the Manpower Office. Type of notification will vary according to the County system. It might consist of a copy of the voucher, marked paid, or a listing of payments showing voucher number, vendor, date and amount paid. Account Clerk enters date paid in voucher register.

At the end of the month, the account clerk foots and crossfoots the voucher register and reconciles the total to total County disbursements reflected by the Treasurer's records. The voucher register total, less any items not indicated as paid, should equal the County disbursements. Any differences should be located and appropriate changes made in the incorrect record. Note: The monthly reconciliations should be done on the basis of cumulative totals. This will eliminate the problem of recognizing current payments by the Treasurer of items listed in prior months in the voucher register.

After the reconciliation, the monthly operating report and the reimbursement voucher are prepared. The cash disbursements column in the operating report should agree, in total, to the Treasurer's total for the month. The accrual columns in the operating report will include any unpaid items in the voucher register, plus any known unbilled charges from Sub-Contractors or vendors. The reimbursement voucher total should agree with the cash disbursement totals on the operating report, plus some accruals such as payroll taxes, retirement benefits, etc. Cumulative reconciliations of these amounts should be kept with the file copies of the reimbursement vouchers as an audit trail to account for differences between books and reimbursement requests.

Monthly operating reports should be carefully reviewed by the Manpower Director, Legislative Committees, etc. so that appropriate action may be taken immediately to correct any indicated departures from the operating plan, the budgetary limits, etc.

Monthly Operating Report

Source of Data:

Column 1 - Total allocation

Sub-Grant Agreement - Net Sub-Grantee allocation. Use most current modification.

Column 2 - Monthly allocation

Calculated figure based on total allocation in Column 1. May be calculated on straight-line basis (allocation ÷ # of months covered by Agreement) or calculated on the basis of the quarterly projection in the M.I.S.

Individual managers should decide which method is most appropriate.

Column 3 - Cash Disbursements

Verified totals from cash disbursement record in County Treasurer's office or wherever such records of actual checks issued are maintained. If Manpower Office keeps memo records or subsidiary accounts, these should be reconciled to actual checks issued.

Column 4 - Accruals

This column should be supported by a list of costs incurred in the current month for which payment has not been made. Examples: Fringe benefits such as F.I.C.A. (Employer's Share), Retirement contributions, U. I. contributions, etc.; estimates of Sub-Contractor costs not yet received.

Column 5 - Total Costs

Column 3 plus Column 4

Column 6 - Over or (Under) Allocation

Column 2 less Column 5

Column 8 - Cumulative Allocation

Column 2 x number of months included in cumulative section if straight-line basis of monthly allocation is used.

If other method is used to calculate Column 2, add previous months cumulative amount and current month Column 2.

Column 9 - Cumulative Cash Disbursements

Add Column 9 of previous monthly report and Column 3 of current report.

Column 10 - Cumulative Accruals

This column should be supported by a listing of accruals from previous months which are still unpaid plus amount of current month column #4.

Note

The amounts in this column will not necessarily be an accumulation of the amounts for the individual months included in cumulative totals. In the normal course of business some of the accruals listed each individual month will be paid during the following month and will be included in the cash disbursements.

Column 11 - Total Costs
Column 9 plus Column 10

Column 12 - Over or (Under) Allocation
Column 8 less Column 11

Column 13 - Uncommitted Balance
Column 1 less Column 11

Cash Flow information should be available from County Treasurer's revenue and disbursement records.

Participant data should be available from Manpower Office program records.

General Comments

New York State Counties invariably keep their records on a "cash" basis - i.e. costs are recorded in the period in which they are paid - not when they are incurred.

Therefore, management personnel using this operating statement based on County disbursements should keep in mind that an individual month's disbursement figures may be distorted by the payment of a quarterly or annual obligation such as quarterly payroll taxes, annual billing for retirement contributions, annual payment of Workmen's Compensation Insurance, etc. The person preparing this report should footnote the statement when such a payment occurs to explain the distortion - particularly in the case of a prepayment of an insurance premium in the early months of a program. Cumulative totals in Column 11 will not be distorted by quarterly payments of properly accrued items, so the manager will normally find the cumulative columns to be a more accurate measuring device for this fiscal planning.

Note

Some counties may have more sophisticated accounting systems which provide for the encumbrance of all costs when incurred as opposed to when paid. For such systems, Column 3 and 9 would reflect encumbrances instead of disbursements. However, the accrual columns would still be used to reflect unrecorded obligations such as estimates of unreported Sub-Contractor costs.

ANY COUNTY - N.Y.S. - CETA TITLE II

MONTHLY OPERATING REPORT

FOR 3 MONTHS ENDING September 30, 1976

Cost Category	Total Allocation 15 Months	Current Month: Monthly Allocation	Current Month: Cash Disbursements	Current Month: Accruals	Current Month: Total Costs	Current Month: Over or (Under) Allocation	Cumulative To Date (3 Months): Allocation	Cumulative To Date (3 Months): Cash Disbursements	Cumulative To Date (3 Months): Accruals	Cumulative To Date (3 Months): Total Costs	Cumulative To Date (3 Months): Over or (Under) Allocation	Uncommitted Balance
Administration												
Staff Salaries	6500	433	366 (c)		366	(67)	1299	2600		2600	1301	3900
Staff Fringes	1625	108		217	217	109	324		@ 650	650	326	975
Travel	2350	157	86 (d)		86	(71)	471	290		290	(181)	2060
Telephone	1739	116	111 (b)		111	(5)	348	312		312	(36)	1427
Postage	1400	93	75 (c)		75	(18)	279	150		150	(129)	1250
Other												
Total Administration	13614	907	1133	217	1355	448	2721	3352	650	4002	1281	9612
P.S.E.												
Participant Wages	22 375	15125	15633 (c)	9500	25133	10008	45375	37555	9500	47055	1680	179820
Participant Fringes	5611	3967	2569	4125	6694	2727	11901	5139	7172	12311	410	47200
Totals	100000	19999	19340	13842	33182	13183	59997	46046	17322	63368	3371	236632

Cash Flow:		Participants:	
Cash on Hand - 9/1/76	$ 22313	On Board Sept. 1, 1976	22
Cash Received - September	8967	New	22
Cash Available	31280		1
Cash Disbursements - September	19340	Terminations	21
Cash on Hand - 9/30/76	11940	On Board - Sept. 30, 1976	
		Terminations:	
Voucher in process at		Transitioned	1
Prime Sponsor (August)	$ 21018	Other	

Reconciliation of Current Month to Reimbursement Voucher:

Cash Disbursements - Sept.	$19340.00
Add-Sept. Accruals of Fringe Benefits - County Payrolls	1741.33
Amount of Reimbursement Voucher	$21081.33

(c) See pattern of accruals - 3/9/ and cash payment apparently occurs quarterly plus a bit.

ANY D.O.S. COUNTY - N.Y.S. - DATA TIME II
VOUCHER REGISTER - JULY, 1976

PAYEE	VOUCHER NO.	DATE OF VOUCHER	INVOICE DATE	DATE PAID	VOUCHERS PAYABLE	PARTICIPANT WAGES	PARTICIPANT FRINGES	ADMIN. SALARIES	ADMIN. FRINGES	OTHER ADMIN. OBJECT	OTHER ADMIN. AMOUNT	ADVANCES TO SUBS.
N.Y.S. EnCon	2001	7/10/76	---	7/15/76	1118300							1118300
County Payroll	2002	7/15/76	7/1-7/1476	7/15/76	343033	299700		43333				
Accrue Fringes on above —		---	---		85758		74925		10833			
Postmaster	2003	7/15/76	7/15/76	7/15/76	7500					POSTAGE	7500	
NY Telephone Co.	2004	7/25/76	7/24/76	7/29/76	9700					TELEPHONE	9700	
James Gogo	2005	7/25/76	7/24/76	7/29/76	10800					TRAVEL	10800	
County Payroll	2006	7/29/76	7/15-7/28/76	7/29/76	351933	308600		43333				
Accrue Fringes on above —		---	---		87933		77150		10833			
TOTALS					2015007	608300	152075	86666	21666		28000	1118300
						AUGUST, 1976						
N.Y.S.EnCon-July	2007	8/08/76	8/04/76	8/10/76	372738	283300	89438					
City of Jest Scss-July	2008	8/08/76	8/07/76	8/10/76	500000	400000	100000					
County Payrolls	2009	8/13/76	7/29-8/12/76	8/13/76	356333	313000		43333				
Accrue Fringes on above —		---	---		89063		78250		10833			
East Soso C.S. July	2010	8/15/76	8/12/76	8/27/76	337500	270000	67500					
NY Telephone Co.	2011	8/25/76	8/20/76	8/27/76	10350					TELEPHONE	10350	
James Gogo	2012	8/25/76	8/23/76	8/27/76	9625					TRAVEL	9625	
County Payrolls	2013	8/27/76	8/13-8/26/76	8/27/76	340933	297600		43333				
Accrue Fringes on above —		---	---		85233		74400		10833			
TOTALS					2101795	1563900	409588	86666	21666		19975	

ANY B.O.S. COUNTY - N.Y.S. - CETA TITLE II
VOUCHER REGISTER - SEPTEMBER, 1976

PAYEE	VOUCHER NO.	DATE OF VOUCHER	INVOICE DATE	DATE PAID	VOUCHERS PAYABLE	PARTICIPANT WAGES	PARTICIPANT FRINGES	ADMIN. SALARIES	ADMIN. FRINGES	OTHER ADMIN. OBJECT	OTHER ADMIN. AMOUNT	ADVANCES TO SUBS.
Postmaster	2014	9/07/76	9/07/76	9/10/76	7500					POSTAGE	7500	
N.Y.S.EnCon-Aug.	2015	9/08/76	9/07/76	9/10/76	372738	283300	89438					
City of West Soso-Aug.	2016	9/09/76	9/08/76	9/10/76	500000	400000	100000					
County Payroll	2017	9/09/76	8/27-9/9/76	9/10/76	341333	298000		43333				
Accrue Fringes on	Co.P/R	---	---		85333		74500		10833			
N.Y.Telephone Co.	2018	9/23/76	9/20/76	9/24/76	11100					TELEPHONE	11100	
James Gogo	2019	9/23/76	9/20/76	9/24/76	8600					TRAVEL	8600	
County Payroll	2020	9/23/76	9/10-9/23/76	9/24/76	355333	312000		43333				
Accrue Fringes on	Co.P/R	---	---		88833		78000		10833			
East Soso C.S.-Aug.	2021	9/23/76	9/20/76	9/24/76	337500	270000	67500					
TOTALS					2108270	1563300	409438	86666	21666		27200	

ANY B.O.S. COUNTY - N.Y.S. CETA II
SCHEDULE OF ACCRUALS FOR OPERATING STATEMENT
JULY 31, 1976

	Total	Participant Wages	Participant Fringes	Admin. Fringes
Accrued Fringes on County Payrolls				
7/15/76	$ 857.58		$ 749.25	$ 108.33
7/29/76	879.83		771.50	108.33
Estimated Sub-Contractor Expenditures - July:				
N.Y.S. EnCon	3,700.00	$ 2,800.00	900.00	
City of West Soso	5,000.00	4,000.00	1,000.00	
East Soso-C.S.	3,400.00	2,700.00	700.00	
Total Accruals - July	$13,837.41	$ 9,500.00	$4,120.75	$ 216.66

August 31, 1976

Accrued Fringes on County Payrolls:				
July-Brought Forward	$ 1,737.41		$1,520.75	$ 216.66
August 13, 1976	890.83		782.50	108.33
August 27, 1976	852.33		744.00	108.33
Estimated Sub-Contractor Expenditures-August:				
N.Y.S. EnCon	3,700.00	2,800.00	900.00	
City of West Soso	5,000.00	4,000.00	1,000.00	
East Soso C.S.	3,300.00	2,600.00	700.00	
Total Accruals-August	$15,480.57	$ 9,400.00	$5,647.25	$ 433.32

September 30, 1976

Accrued Fringes on County Payrolls:				
Brought Forward from Aug.	3,480.57		$3,047.25	$ 433.32
September 10, 1976	853.33		745.00	108.33
September 24, 1976	888.33		780.00	108.33
Estimated Sub-Contractor Expenditures-September				
N.Y.S. EnCon	3,700.00	2,800.00	900.00	
City of West Soso	5,000.00	4,000.00	1,000.00	
East Soso C.S.	3,400.00	2,700.00	700.00	
Total Accruals-Sept.	$17,322.23	$9,500.00	$7,172.25	$ 649.98

4425 to p.7

REPORT OF FEDERAL CASH TRANSACTIONS

1. Federal Agency and Organizational Element: U.S.D.O.L. E.T.A.-Region II

2. Name of Grantee Organization: ANY COUNTY
Street No. and Name: NEW YORK STATE
City / State / Zip Code

4. Federal Grant No. or Other Identifying No.: 00-00000

5. Grantee's Account No. or Identifying No.:

6. Letter of Credit No.: 0000

7. Last Payment Voucher No.: 10

8. Number of Payment Vouchers: 0

9. No. of Treasury Checks Received: 3

3. Federal Employer Identification No.: 00-00000

10. Report Period (Month, Day, Year) FROM: 07 | 01 | 76 TO: 09 | 30 | 76

11. STATUS OF FEDERAL CASH	
a. Cash on hand beginning of period	$ -0-
b. Letter of credit withdrawals	$ N/A
c. Treasury check payments	$ 68,967
d. Total receipts (Sum of Lines b and c)	$ 68,967
e. Total cash available (Sum of Lines a and d)	$ 68,967
f. Gross disbursements	$ 57,028
g. Federal share of program income	$ N/A
h. Net disbursements (Line f minus Line g)	$ 57,028
i. Adjustments of prior periods	$ -0-
j. Cash on hand end of period	$ 11,939

12. The amount in item 11j represents cash requirements for the ensuing 3 days.

13. OTHER INFORMATION	
a. Interest income	$ N/A
b. Advances to subgrantees	$ 11,183

14. REMARKS (Attach additional sheets if necessary)

15. CERTIFICATION — I certify that to the best of my knowledge and belief this report is true in all respects and that all disbursements have been made for the purposes and conditions of the grant.

Name	Title	TELEPHONE: Area Code	Number	Ext.
Signature of Authorized Official		Date Report is Submitted		

FOR AGENCY USE ONLY

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U.S. DEPARTMENT OF LABOR • Manpower Administration

CETA FINANCIAL STATUS REPORT

1. GRANTEE'S NAME AND ADDRESS	2. FEDERAL AGENCY	3. FEDERAL GRANT NO.
ANY COUNTY NEW YORK STATE	USDOL-E.T.A. Region II	00 - 00000
	4. PROJECT PERIOD From 07/01/76 To 09/30/77	5. REPORT PERIOD From 07/01/76 To 09/30/76
	6. TYPE OF PROGRAM (Check One) ☐ Title I ☒ Title II ☐ Other (Specify)	

7. STATUS OF FUNDS	Non-Federal Share of Program Outlays (A)	Total Federal Share of Program Outlays (B)	Federal Share of Unpaid Obligations (C)	Total Federal Share of Outlays and Unpaid Obligations (D)	Total Federal Funds Authorized (E)	Percent of Plan Accomplished (F)
1. Classroom Training						
2. On-the-Job Training						
3. PSE: Wages		47,055			226,875	20.7
Fringe Benefits		12,311			59,511	20.7
Others		4,002			13,614	29.4
4. Work Experience						
5. Services to Participants						
6. Others						
7. Total CETA Funds						
8. Vocational Education Funds						
9. Other Federal Funds						
10. Total	N/A	63,368			300,000	

8. INDIRECT EXPENSE		9. SUMMARY FINANCIAL ACTIVITY	
A. Type of Rate N/A ☐ Provisional ☐ Predetermined ☐ Fixed ☐ Final		A. Total Carry-In	
		B. Accrued Expenditures (Grant Year-To-Date)	
		1. Administration	4,002
		2. Allowances	
B. Rate N/A	C. Base N/A	3. Wages	47,055
		4. Fringe Benefits	12,311
D. Total Amount N/A	E. Federal Share N/A	5. Training	
		6. Services	

10. CERTIFICATION: I CERTIFY that to the best of my knowledge and belief that this report is correct and complete and that all outlays and unpaid obligations are for the purposes set forth in the grant agreement.

NAME

TITLE — PHONE NO.

SIGNATURE — DATE SUBMITTED

MA 2-219 (July 1975)

Any County - N.Y.S.

Record of Sub-Contractor Advance

Sub-Contractor: N.Y.S. Dept. of EnCon

Contract Amount: $ 55,917

Term of Contract: 7/1/76 - 9/30/77

Positions Authorized:

Title	Annual Salary	Fringe Benefit Rate	Date Filled	Termination Date
Chemical Technician	$ 9,000	31.57%	7/1/76	
Chemical Technician	9,000	31.57%	7/1/76	
Park Aide	8,000	31.57%	7/1/76	
Park Aide	8,000	31.57%	7/1/76	

Date	Transaction	Expenditures	Reimbursement	Advance
				$ 11,183.00
7/10/76	Payment of 3 month advance			7,455.62
8/4/76	Voucher for July expenditures	$ 3,727.38	$ 3,727.38	11,183.00
8/10/76	Payment of July voucher			7,455.62
9/7/76	Voucher for August expenditures	3,727.38	3,727.38	11,183.00
9/10/76	Payment of August voucher			7,455.62
9/30/76	Voucher for September expenditures	3,727.38		